

By CULBERTSON, of CARROLL.]

[HOUSE FILE, No. 147.—WAYS AND MEANS.

## A BILL

FOR AN ACT TO AMEND SECTION 866, CHAPTER 2, TITLE 6, OF CODE, RELATING  
TO THE COLLECTION OF SIDEWALK AND DOG TAXES.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That section 866, chapter 2, title 6, of Code, be and is hereby amended by add-  
2 ing thereto the following words, to-wit: “and, *provided, further*, that all sidewalk and dog  
3 taxes shall be included in the first installment.”